

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF _____, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16203600600000</b>  <b>City of Sidney</b>  <b>604 Clay Street</b>  <b>Sidney, IA 51652</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	472,125		472,125	446,876
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	472,125		472,125	446,876
Delinquent property taxes	0		0	0
TIF revenues	0		0	1,000
Other city taxes	118,515	0	118,515	98,539
Licenses and permits	9,143	0	9,143	1,400
Use of money and property	3,222	865	4,087	0
Intergovernmental	194,743	0	194,743	119,593
Charges for fees and service	51,498	450,439	501,937	555,700
Special assessments	55,122	0	55,122	0
Miscellaneous	27,149	0	27,149	0
Other financing sources	0	0	0	0
<b>Total revenues and other sources</b>	931,517	451,304	1,382,821	1,223,108
<b>Expenditures and Other Financing Uses</b>				
Public safety	119,666	0	119,666	149,237
Public works	165,734	0	165,734	175,093
Health and social services	606	0	606	300
Culture and recreation	141,792	0	141,792	155,272
Community and economic development	0	0	0	0
General government	193,788	0	193,788	285,181
Debt service	121,700	0	121,700	121,500
Capital projects	3,002	0	3,002	1,000
<b>Total governmental activities expenditures</b>	746,288	0	746,288	887,583
Business type activities	0	278,248	278,248	436,100
<b>Total ALL expenditures</b>	746,288	278,248	1,024,536	1,323,683
Other financing uses, including transfers out	0	0	0	0
<b>Total ALL expenditures/And other financing uses</b>	746,288	278,248	1,024,536	1,323,683
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	185,229	173,056	358,285	-100,575
Beginning fund balance July 1, 2015	751,833	683,947	1,435,780	2,109,015
Ending fund balance June 30, 2016	937,062	857,003	1,794,065	2,008,440

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 770,000	Other long-term debt	\$ 0
Revenue debt	\$ 310,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,882,642

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Suzanne C. Moores	_____	712	374-2223
Signature of Mayor or other City official (Name and Title)		Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF SIDNEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	218,664	129,184		124,277	0	0	472,125			472,125	2			
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3			
4	Net current property taxes	218,664	129,184		124,277	0	0	472,125		T01	472,125	4			
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5			
6	<b>Total property tax</b>	218,664	129,184		124,277	0	0	472,125			472,125	6			
7	<b>TIF revenues</b>			0				0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,988	0	0	0	0	0	1,988	0	T15	1,988	9			
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10			
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11			
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12			
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13			
14	Other local option taxes	0	116,527	0	0	0	0	116,527	0	T09	116,527	14			
15	<b>TOTAL OTHER CITY TAXES</b>	1,988	116,527	0	0	0	0	118,515	0		118,515	15			
16	<b>Section B - LICENSES AND PERMITS</b>	9,143	0	0	0	0	0	9,143	0	T29	9,143	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	2,126	116	0	0	243	0	2,485	865	U20	3,350	18			
19	Rents and royalties	0	445	0	0	0	0	445	0	U40	445	19			
20	Other miscellaneous use of money and property	292	0	0	0	0	0	292	0	U20	292	20			
21		0	0	0	0	0	0	0	0		0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,418	561	0	0	243	0	3,222	865		4,087	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27			
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28			
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29			
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30			
31	Payment in lieu of taxes	5,709	0	0	0	0	0	5,709	0	B30	5,709	31			
32		0	0	0	0	0	0	0	0		0	32			
33	<b>Total Federal grants and reimbursements</b>	5,709	0	0	0	0	0	5,709	0		5,709	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		140,633					140,633		C46	140,633	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	38,904	0	0	0	0	0	38,904	0	C89	38,904	49		
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50		
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51		
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52		
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53		
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54		
55		0	0	0	0	0	0	0	0		0	55		
56		0	0	0	0	0	0	0	0		0	56		
57		0	0	0	0	0	0	0	0		0	57		
58		0	0	0	0	0	0	0	0		0	58		
59		0	0	0	0	0	0	0	0		0	59		
60	Total state	38,904	140,633	0	0	0	0	179,537	0		179,537	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	0	0	0	0	0	0	0	0		0	63		
64	Library service	0	9,497	0	0	0	0	9,497	0	D89	9,497	64		
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65		
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66		
67		0	0	0	0	0	0	0	0	D89	0	67		
68		0	0	0	0	0	0	0	0		0	68		
69		0	0	0	0	0	0	0	0		0	69		
70	Total local grants and reimbursements	0	9,497	0	0	0	0	9,497	0		9,497	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	44,613	150,130	0	0	0	0	194,743	0		194,743	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water	0	0	0	0	0	0	0	365,393	A91	365,393	73		
74	Sewer	0	0	0	0	0	0	0	85,046	A80	85,046	74		
75	Electric	0	0	0	0	0	0	0	0	A92	0	75		
76	Gas	0	0	0	0	0	0	0	0	A93	0	76		
77	Parking	0	0	0	0	0	0	0	0	A60	0	77		
78	Airport	0	0	0	0	0	0	0	0	A01	0	78		
79	Landfill/garbage	18,541	0	0	0	0	0	18,541	0	A81	18,541	79		
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	0	A94	0	82				
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89				
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90				
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91				
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92				
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93				
94	Sidewalk street repair charges	2,721	0	0	0	0	0	2,721	0	A44	2,721	94				
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98				
99	Library charges	0	2,029	0	0	0	0	2,029	0	A89	2,029	99				
100	Park, recreation, and cultural charges	27,908	0	0	0	0	0	27,908	0	A61	27,908	100				
101	Animal control charges	299	0	0	0	0	0	299	0	A89	299	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103		0	0	0	0	0	0	0	0		0	103				
104	TOTAL CHARGES FOR SERVICE	49,469	2,029	0	0	0	0	51,498	450,439		501,937	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	55,122	0	55,122	0	U01	55,122	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,878	4,921	0	0	0	0	15,799	0	U99	15,799	108				
109	Deposits and sales/fuel tax refunds	3,013	0	0	0	0	2,747	5,760	0	U99	5,760	109				
110	Sale of property and merchandise	1,767	0	0	0	0	120	1,887	0	U11	1,887	110				
111	Fines	954	1,482	0	0	0	0	2,436	0	U30	2,436	111				
112	Internal service charges	1,267	0	0	0	0	0	1,267	0	NR	1,267	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114		0	0	0	0	0	0	0	0		0	114				
115		0	0	0	0	0	0	0	0		0	115				
116		0	0	0	0	0	0	0	0		0	116				
117		0	0	0	0	0	0	0	0		0	117				
118		0	0	0	0	0	0	0	0		0	118				
119		0	0	0	0	0	0	0	0		0	119				
120	TOTAL MISCELLANEOUS	17,879	6,403	0	0	0	2,867	27,149	0		27,149	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	344,174	404,834	0	124,277	55,365	2,867	931,517	451,304		1,382,821	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	344,174	404,834	0	124,277	55,365	2,867	931,517	451,304		1,382,821	132
133												133
134	Beginning fund balance July 1, 2015	226,216	173,806	0	12,625	207,141	132,045	751,833	683,947		1,435,780	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	570,390	578,640	0	136,902	262,506	134,912	1,683,350	1,135,251		2,818,601	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SIDNEY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	65,087	0		0	0	0	65,087		E62	65,087	2
3	Purchase of land and equipment	0	0		0	0	0	0		G62	0	3
4	Construction	0	0		0	0	0	0		F62	0	4
5	Jail — Current operation	0	0		0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0		0	0	0	0		G04	0	6
7	Construction	0	0		0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0		0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0		0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0		0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0		0	0	0	0		G59	0	11
12	Construction	0	0		0	0	0	0		F59	0	12
13	Fire department — Current operation	52,878	0		0	0	0	52,878		E24	52,878	13
14	Purchase of land and equipment	0	0		0	0	0	0		G24	0	14
15	Construction	0	0		0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,201	0		0	0	0	1,201		E32	1,201	16
17	Purchase of land and equipment	0	0		0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0		0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0		0	0	0	0		G66	0	19
20	Construction	0	0		0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0		0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0		0	0	0	0		G66	0	22
23	Construction	0	0		0	0	0	0		F66	0	23
24	Animal control — Current operation	500	0		0	0	0	500		E32	500	24
25	Purchase of land and equipment	0	0		0	0	0	0		G32	0	25
26	Construction	0	0		0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0		0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0		0	0	0	0		G89	0	28
29		0	0		0	0	0	0			0	29
30		0	0		0	0	0	0			0	30
31		0	0		0	0	0	0			0	31
32		0	0		0	0	0	0			0	32
33		0	0		0	0	0	0			0	33
34		0	0		0	0	0	0			0	34
35		0	0		0	0	0	0			0	35
36		0	0		0	0	0	0			0	36
37		0	0		0	0	0	0			0	37
38		0	0		0	0	0	0			0	38
39		0	0		0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	119,666	0		0	0	0	119,666			119,666	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	118,432		0	0	0	118,432		E44	118,432	42
43	Purchase of land and equipment	0	0		0	0	0	0		G44	0	43
44	Construction	0	0		0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0		0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0		0	0	0	0		G60	0	46
47	Construction	0	0		0	0	0	0		F60	0	47
48	Street lighting — Current operation	14,894	0		0	0	0	14,894		E44	14,894	48
49	Traffic control safety — Current operation	0	0		0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0		0	0	0	0		G44	0	50
51	Construction	0	0		0	0	0	0		F44	0	51
52	Snow removal — Current operation	3,323	0		0	0	0	3,323		E44	3,323	52
53	Purchase of land and equipment	0	0		0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0		0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0		0	0	0	0		G44	0	55
56	Construction	0	0		0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0		0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0		0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0		0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0		0	0	0	0		G01	0	60
61	Construction	0	0		0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	29,085	0		0	0	0	29,085		E81	29,085	62
63	Purchase of land and equipment	0	0		0	0	0	0		G81	0	63
64	Construction	0	0		0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0		0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0		0	0	0	0		G89	0	66
67	Construction	0	0		0	0	0	0		F89	0	67
68		0	0		0	0	0	0			0	68
69		0	0		0	0	0	0			0	69
70		0	0		0	0	0	0			0	70
71		0	0		0	0	0	0			0	71
72		0	0		0	0	0	0			0	72
73		0	0		0	0	0	0			0	73
74		0	0		0	0	0	0			0	74
75		0	0		0	0	0	0			0	75
76		0	0		0	0	0	0			0	76
77		0	0		0	0	0	0			0	77
78		0	0		0	0	0	0			0	78
79		0	0		0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	47,302	118,432		0	0	0	165,734			165,734	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0		0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0		0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0		0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0		0	0	0	0		G36	0	85
86	Construction	0	0		0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0		0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0		0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0		0	0	0	0		G32	0	89
90	Construction	0	0		0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0		0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0		0	0	0	0		G32	0	92
93	Construction	0	0		0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0		0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0		0	0	0	0		G32	0	95
96	Construction	0	0		0	0	0	0		F32	0	96
97	Other health and social services — Current operation	606	0		0	0	0	606		E79	606	97
98	Purchase of land and equipment	0	0		0	0	0	0		G79	0	98
99	Construction	0	0		0	0	0	0		F79	0	99
100		0	0		0	0	0	0			0	100
101		0	0		0	0	0	0			0	101
102		0	0		0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	606	0		0	0	0	606			606	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	36,797	32,550		0	0	0	69,347		E52	69,347	122
123	Purchase of land and equipment	0	0		0	0	0	0		G52	0	123
124	Construction	0	0		0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0		0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0		0	0	0	0		G61	0	126
127	Parks — Current operation	2,977	0		0	0	0	2,977		E61	2,977	127
128	Purchase of land and equipment	0	0		0	0	0	0		G61	0	128
129	Construction	0	0		0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0		0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0		0	0	0	0		G61	0	131
132	Construction	0	0		0	0	0	0		F61	0	132
133	Cemetery — Current operation	23,688	0		0	0	0	23,688		E03	23,688	133
134	Purchase of land and equipment	0	0		0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	45,780	0		0	0	0	45,780		E61	45,780	135
136	Other culture and recreation	0	0		0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0		0	0	0	0		G61	0	137
138	Construction	0	0		0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	109,242	32,550		0	0	0	141,792			141,792	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,858	0	0	0	0	0	6,858		E29	6,858	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	87,668	0	0	0	0	0	87,668		E23	87,668	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	9,600	0	0	0	0	0	9,600		E89	9,600	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	2,773	0	0	0	0	0	2,773		E25	2,773	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	39,390	0	0	0	0	0	39,390		E31	39,390	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	47,499	0	0	0	0	47,499		E89	47,499	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	146,289	47,499	0	0	0	0	193,788			193,788	176
177	Section G — DEBT SERVICE	0	0	0	121,700	0	0	121,700			121,700	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	121,700	0	0	121,700			121,700	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streetscape	0	0		0	3,002	0	3,002			3,002	184
185		0	0		0	0	0	0			0	185
186		0	0		0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0		0	3,002	0	3,002			3,002	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,002	0	3,002			3,002	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	423,105	198,481	0	121,700	3,002	0	746,288			746,288	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							148,213	E91		148,213	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							78,030	E80		78,030	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIDNEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								52,005		52,005	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								278,248		278,248	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	423,105	198,481	0	121,700	3,002	0	746,288	278,248		1,024,536	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	0		0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	423,105	198,481	0	121,700	3,002	0	746,288	278,248		1,024,536	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	380,159	0	15,202	259,504	134,912	789,777			789,777	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	147,285	0	0	0	0	0	147,285			147,285	267
268	Total Governmental	147,285	380,159	0	15,202	259,504	134,912	937,062			937,062	268
269	Proprietary								857,003		857,003	269
270	Total ending fund balance June 30, 2016	147,285	380,159	0	15,202	259,504	134,912	937,062	857,003		1,794,065	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	570,390	578,640	0	136,902	262,506	134,912	1,683,350	1,135,251		2,818,601	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SIDNEY</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ 0 M32 0 M44 0 M94 0 M52 0 M62 0 M80 0 M81 0 M89 \$ 0	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; vertical-align: top; padding: 5px;">           Purpose            Highways.....            All other.....         </td> <td style="width:15%; vertical-align: top; padding: 5px;">           Amount paid to State            L44 \$ 0            L89 \$ 0         </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ 0 L89 \$ 0
Purpose Highways..... All other.....	Amount paid to State L44 \$ 0 L89 \$ 0										

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	Amount - Omit cents Z00 \$	248,043

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. G.O. Streetscap	575,000		80,000	495,000	49U	49U	49U	I89 8,450	
Water Revenue	19U	29U	39U	49U	49U	49U	49U	I89	
10. G.O. Purp. BD	355,000		45,000	275,000	49U	49U	49U	I89 7,005	
11.	300,000		25,000		49U	49U	49U	I89 8,250	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	1,230,000	0	150,000	770,000	0	310,000	0	23,705	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
Amount - Omit cents				\$	37,652,833		x .05 = \$	1,882,642	
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$	15,202	\$	259,504	0	1,519,359	1,794,065		
	REMARKS								
V98									